

5/4/2011



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts

For Fiscal Year Ending
June 30, 2012

☒ BUDGET 53A-19-101

6/21/2011

Date of Hearing

6/21/2011

Date of Adoption

☐ ACTUAL 53A-3-404

Last Date Budget Amended by Board

31 Uintah

Entity

Kim Barnhurst

Prepared by

7/12/2011

Date

kim.barnhurst@uintah.net
email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

Signature of Business Administrator:

Date

Return the **Budget** report (paper copy to Auditor, electronic to Von or Sean
by **July 15 (Aug 15)** to:

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114
2. School Finance & Statistics
Von Hortin Sean Thomas
von.hortin@schools.utah.gov sean.thomas@schools.utah.gov

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics
Von Hortin Sean Thomas
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2. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

7/13/2011

31 Uintah 10 GENERAL FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	11,401,039	6,254,607	-	6,682,796
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents	61,646	55,446		55,000
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents				
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	88,064	75,000		70,000
1700 Student Activities				
1900 Other Revenues From Local Sources	210,150	1,773,883		986,625
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)	62,098	45,000		45,000
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				
TOTAL REVENUES FROM LOCAL SOURCES	11,822,997	8,203,936	-	7,839,421
3000 REVENUES FROM STATE SOURCES				
Minimum School Programs				
Regular Basic Programs				
3010 Regular School Program K-12	8,408,005	15,828,730		17,036,330
3015 Necessary Existent Small Schools	330,619	334,788		365,000
3020 Professional Staff	1,428,898	1,471,866		1,608,372
3025 Administrative Costs				
Restricted Basic Programs				
3105 Special Education -- Add-On	2,050,794	2,808,743		2,717,833
3110 Special Education -- Self-Contained	357,229	340,682		444,756
3120 Extended Year Program -- Severely Disabled	15,780	46,257		46,000
3125 Special Education -- State Programs	24,517	241,028		215,000
3155 Career & Technology Ed -- Add-On	638,341	1,041,035		899,259
3160 Career & Technology Ed-- Set-Aside	-			
3230 Class Size Reduction (State Funds)	1,224,854	1,238,342		1,260,000
TOTAL BASIC SCHOOL PROGRAM GENERATED	14,479,037	23,351,471	-	24,592,550
Other Minimum School Programs				
3330 Enhance for Accelerated Stud Prog (3211-Gifted & Talented)	7,784	74,024		61,625
3212 Advanced Placement	2,555	9,431		10,291
3213 Concurrent Enrollment	688	213,273		250,000
3336 At-Risk Enhancement (3215-At-Risk - Student Program)	79,521	86,277		80,189
3218 At-Risk -- Homeless and Minority	161	28,916		20,000
3219 At-Risk -- MESA				
3220 At-Risk -- Gang Prevention				
3221 At-Risk -- Youth-in-Custody	239,060	367,558		330,282
3636 English Language Learner Family Literacy Centers	-	78,518		78,184
3641 (3640 - Extended Day Kindergarten)	96,505	249,735		223,000
3762 Instructional Technology				
3270 Interventions for Student Success Block Grant	138,266	204,771		60,000
3405 Social Security and Retirement	1,973,614	1,984,956		
3415 Pupil Transportation	1,303,043	1,513,383		1,412,000
3423 Out-of-State Tuition				
3466 Highly Impacted Schools	90,724	170,198		36,500
3471 Guarantee on Transportation Levy				
3520 School Land Trust Program	250,690	488,328		438,651
3521 Electronic High School and/or Public Education Online				
3555 Voted Leeway				
3560 Board Leeway				
3805 K-3 Reading Achievement	114,023	111,743		111,743
3522 Job Enhancement				
Other State Sources MSP	13,044	81,455		68,490
TOTAL MINIMUM SCHOOL PROGRAM GENERATED	18,788,715	29,014,037	-	27,773,505
Less Basic Local Levy				2
TOTAL STATE SUPPORT AMOUNT	18,788,715	29,014,037	-	27,773,505

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31 Uintah		ACTUAL	FINAL	ACTUAL	ORIGINAL
10 GENERAL FUND		FY 2010	BUDGET	FY 2011	BUDGET
			FY 2011		FY 2012
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)	36,134	132,854		148,248
3710	Driver Education (State Driver Training Tax)	73,085	80,000		70,000
3810	Library Books & Electronic Resources	-	31,888		5,000
3866	Charter School Startup (New in FY06)				
3800	Supplementals / Other Bills	2,225,084	2,423,619		2,276,379
3900	Revenues From Other State Agencies	162,221	380,874		265,259
TOTAL REVENUES FROM STATE SOURCES		21,285,239	32,063,272	-	30,538,391

4000 REVENUES FROM FEDERAL SOURCES					
4101	Impact Aid (Title VII)	480,326	622,080		550,000
4190	Other Unrestricted Revenue Direct From Federal				
4200	Unrestricted Federal Revenue Through State				
4300	Restricted Revenue Direct From Federal	264,139	273,917		152,963
4500	Restricted Federal Through State	9,181			
4520	Programs for the Disabled (IDEA)	1,283,431	1,274,777		1,334,493
4530	Career & Technology Education	129,866	176,073		151,233
46XX	ARRA Programs	2,084,262	3,192,797		23,698
4600	Other Restricted Federal Through State	-	3,134		1,100
4700	Federal Received Through Other Agencies				
4800	No Child Left Behind (NCLB)	1,500,345	1,948,993		1,619,721
4810	Federal Forest Service (in Lieu of Tax)	150,147	150,000		60,000
TOTAL REVENUES FROM FEDERAL SOURCES		5,901,697	7,641,771	-	3,893,208
TOTAL REVENUES, 10 GENERAL FUND		39,009,933	47,908,979	-	42,271,020

EXPENDITURES

1000 INSTRUCTION					
131	Salaries - Teachers	14,531,947	16,689,259		15,450,036
132	Salaries - Substitute Teachers	235,224	154,350		99,842
161	Salaries - Teacher Aides and Paraprofessionals	1,494,489	1,737,478		1,662,014
100	Salaries - All Other	126,948	178,768		143,095
	Total Salaries (100)	16,388,608	18,759,855	-	17,354,987
210	Retirement	2,381,033	3,050,472		2,943,493
220	Social Security	1,179,968	1,413,056		1,320,041
240	Insurance (Health/Dental/Life)	2,869,056	3,260,053		3,146,983
200	Other Benefits	577,376	843,857		897,151
	Total Benefits (200)	7,007,433	8,567,438	-	8,307,668
300	Purchased Professional and Technical Services	289,820	626,302		348,683
400	Purchased Property Services	54,036	67,160		69,031
500	Other Purchased Services	260,813	504,001		228,202
561	Tuition to Other School Districts Within the State	13,602	18,224		
562	Tuition to Other School Districts Outside the State				
563	Tuition to Private Schools				
564	Tuition to Educational Service Agencies Within the State				
565	Tuition to Educational Service Agencies Outside the State				
566	Tuition to Charter Schools				
567	Tuition to School Districts for Voucher Payments				
569	Tuition--Other				
	Total Other Purchased Services (500)	274,415	522,225	-	228,202
600	Supplies	1,165,952	1,721,833		1,511,270
641	Textbooks	408,035	507,006		368,879
	Total Supplies (600)	1,573,987	2,228,839	-	1,880,149
700	Property (Instructional Equipment)	322,825	306,815		353,227
800	Other Objects	2,700	999,475		2,000
810	Dues and Fees	4,881	5,518		4,195
	Total Other Objects (800)	7,581	1,004,993	-	6,195
TOTAL INSTRUCTION (1000)		25,918,705	32,083,627	-	28,548,142
2000 SUPPORT SERVICES					
2100 SUPPORT SERVICES - STUDENTS					
141	Salaries - Attendance and Social Work Personnel	91,776	99,812		92,361
142	Salaries - Guidance Personnel	418,847	446,352		455,267
143	Salaries - Health Services Personnel	80,553	97,302		112,639
144	Salaries - Psychological Personnel	121,940	106,195		130,768
152	Salaries - Secretarial and Clerical	63,392	67,707		67,082
1000 General Fund	Salaries - All Other	145,706	163,560		309,609
	Total Salaries (100)	922,214	980,928	-	1,167,726
210	Retirement	143,444	171,656		213,929

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10 GENERAL FUND		FY 2010	BUDGET	FY 2011	BUDGET
			FY 2011		FY 2012
220	Social Security	67,121	73,798		84,816
240	Insurance (Health/Dental/Life)	146,178	168,543		208,295
200	Other Benefits	36,481	52,976		66,043
	Total Benefits (200)	393,224	466,973	-	573,083
300	Purchased Professional and Technical Services	59,904	199,997		108,000
400	Purchased Property Services	701	27,000		15,000
500	Other Purchased Services	67,892	92,317		36,150
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	67,892	92,317	-	36,150
600	Supplies	308,603	844,578		401,097
700	Property	59,907	373,656		26,500
800	Other Objects	244	5,831		-
810	Dues and Fees		250		
	Total Other Objects (800)	244	6,081	-	-
TOTAL STUDENTS (2100)		1,812,689	2,991,530	-	2,327,556
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors				
133	Salaries - Sabbatical Leave	5,514	10,800		
145	Salaries - Media Personnel - Certificated	58,875	66,075		61,752
152	Salaries - Secretarial and Clerical				
162	Salaries - Media Personnel - Noncertificated.	178,110	183,928		190,682
100	Salaries - All Other	23,851	31,500		164,477
	Total Salaries (100)	266,350	292,303	-	416,911
210	Retirement	39,370	49,007		75,189
220	Social Security	19,957	22,652		32,066
240	Insurance (Health/Dental/Life)	95,172	95,550		112,844
200	Other Benefits	11,451	17,825		23,691
	Total Benefits (200)	165,950	185,034	-	243,790
300	Purchased Professional and Technical Services	5,160	13,413		201,706
400	Purchased Property Services				
500	Other Purchased Services	28,954	95,993		54,850
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	28,954	95,993	-	54,850
600	Supplies	10,565	73,366		99,000
644	Library Books				
650	Periodicals				
660	Audio Visual Materials				
	Total Supplies (600)	10,565	73,366	-	99,000
700	Property	1,388	1,665		
800	Other Objects	71	20,920		
810	Dues and Fees				
	Total Other Objects (800)	71	20,920	-	-
TOTAL INSTRUCTIONAL STAFF (2200)		478,438	682,694	-	1,016,257
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration	159,350	110,000		130,000
115	Salaries - Supervisors and Directors	232,699	251,946		279,233
152	Salaries - Secretarial and Clerical	135,759	138,520		133,104
100	Salaries - All Other		15,000		
	Total Salaries (100)	527,808	515,466	-	542,337
210	Retirement	80,181	85,085		96,608
220	Social Security	38,955	38,937		42,142
240	Insurance (Health/Dental/Life)	82,053	82,400		90,237
200	Other Benefits	18,282	35,234		34,199
	Total Benefits (200)	219,471	241,656	-	263,186
300	Purchased Professional and Technical Services	81,148	34,824		36,300
400	Purchased Property Services	13,008	13,250		5,000
500	Other Purchased Services	43,112	67,921		74,014
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	43,112	67,921	-	74,014
600	Supplies	39,421	82,995		137,681
700	Property	756	11,818		9,800
800	Other Objects	30	2,000		2,000
810	Dues and Fees	14,356	6,175		9,825
	Total Other Objects (800)	14,386	8,175	-	11,825
10 General Fund					4
TOTAL DISTRICT ADMINISTRATION (2300)		939,110	976,105	-	1,080,143

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31 Uintah		ACTUAL	FINAL	ACTUAL	ORIGINAL
10 GENERAL FUND		FY 2010	BUDGET	FY 2011	BUDGET
			FY 2011		FY 2012
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	1,120,952	1,137,275		1,148,757
152	Salaries - Secretarial and Clerical	565,726	575,243		531,903
100	Salaries - All Other				
	Total Salaries (100)	1,686,678	1,712,518	-	1,680,660
210	Retirement	257,137	296,127		307,895
220	Social Security	123,432	131,878		129,147
240	Insurance (Health/Dental/Life)	288,024	317,600		344,273
200	Other Benefits	87,779	94,200		90,103
	Total Benefits (200)	756,372	839,805	-	871,418
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	379	2,700		1,700
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	379	2,700	-	1,700
600	Supplies		3,901		4,000
700	Property	8,148			
800	Other Objects				
810	Dues and Fees	89	429		411
	Total Other Objects (800)	89	429	-	411
TOTAL SCHOOL ADMINISTRATION (2400)		2,451,666	2,559,353	-	2,558,189
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	598,007	459,919		407,244
210	Retirement	88,241	77,174		65,974
220	Social Security	43,950	35,320		31,160
240	Insurance (Health/Dental/Life)	115,120	86,450		77,618
200	Other Benefits	97,277	58,291		53,996
	Total Benefits (200)	344,588	257,235	-	228,748
300	Purchased Professional and Technical Services	38,128	52,665		48,000
400	Purchased Property Services	4,334	15,048		11,000
500	Other Purchased Services	209,991	214,454		217,200
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	209,991	214,454	-	217,200
600	Supplies	187,146	915,058		187,679
700	Property	50,760	44,676		4,500
800	Other Objects	(276,133)	68,215		(73,175)
810	Dues and Fees	891	1,500		9,000
	Total Other Objects (800)	(275,242)	69,715	-	(64,175)
TOTAL CENTRAL (2500)		1,157,712	2,028,770	-	1,040,196
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	1,187,324	1,196,792		1,232,365
100	Salaries - All Other	92,044	61,644		52,835
	Total Salaries (100)	1,279,368	1,258,436	-	1,285,200
210	Retirement	168,901	193,696		200,332
220	Social Security	94,420	96,485		98,544
240	Insurance (Health/Dental/Life)	212,196	239,800		218,717
200	Other Benefits	52,582	62,446		52,859
	Total Benefits (200)	528,099	592,427	-	570,452
300	Purchased Professional and Technical Services	63,038	70,200		34,500
400	Purchased Property Services	246,996	222,850		243,700
500	Other Purchased Services	93,175	107,268		144,400
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	93,175	107,268	-	144,400
600	Supplies	941,330	1,071,664		1,092,429
700	Property		31,563		3,500
800	Other Objects	13,593	6,000		6,000
810	Dues and Fees				
	Total Other Objects (800)	13,593	6,000	-	6,000
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		3,165,599	3,360,408	-	3,380,181
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical	151,394	162,582		168,190
171	Salaries - Supervisors	58,712	59,208		60,905
172	Salaries - Drivers	1,151,344	1,249,910		1,257,356
173	Salaries - Mechanics and Other Garage Employees	96,890	95,493		99,680
174	Salaries - Other (Trainers, etc.)	101,977	100,253		128,533

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31 Uintah					
10 GENERAL FUND		ACTUAL	FINAL	ACTUAL	ORIGINAL
		FY 2010	BUDGET	FY 2011	BUDGET
			FY 2011		FY 2012
Total Salaries (100)		1,560,317	1,667,446	-	1,694,664
210	Retirement	243,895	291,549		302,106
220	Social Security	111,145	125,699		130,181
240	Insurance (Health / Accident / Life)	477,422	462,959		453,383
200	Other Benefits	90,254	114,355		118,492
Total Benefits (200)		922,716	994,562	-	1,004,162
400	Purchased Property Services	34,827	87,550		81,700
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance				
515	Payments in Lieu of Transportation - Subsistence	17,696	18,000		22,000
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance	6,200	6,200		6,200
522	Liability Insurance				
530	Communications (Telephone and Other)	2,425	3,400		4,500
580	Travel / Per Diem	9,699	(213,666)		(141,085)
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				-
Total Other Purchased Services (500)		36,020	(186,066)	-	(108,385)
624	Motor Fuel	262,780	333,000		329,000
625	Natural Gas	8,205	12,000		12,000
626	Electricity	19,844	15,000		20,000
600	Other Supplies	164,342	212,000		160,166
Total Supplies (600)		455,171	572,000	-	521,166
730	Equipment	22,473	14,800		10,000
732	School Buses				
Total Property (700)		22,473	14,800	-	10,000
890	Miscellaneous Expenditures		70,200		
891	Training	8,617	6,000		7,500
Total Other Objects (800)		8,617	76,200	-	7,500
TOTAL STUDENT TRANSPORTATION (2700)		3,040,141	3,226,492	-	3,210,807
2900 OTHER SUPPORT SERVICES					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health / Accident / Life)				
200	Other Benefits				
Total Benefits (200)		-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)		-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
Total Other Objects (800)		-	-	-	-
TOTAL OTHER SUPPORT (2900)		-	-	-	-
TOTAL SUPPORT SERVICES (2000)		13,045,355	15,825,352	-	14,613,329
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)					
830	Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND		38,964,060	47,908,979	-	43,161,471

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers In from Other Funds				600,000
5210	Transfers Out to Other Funds				
5300	Proceeds From Sale of Capital Assets				
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)		-		
6000 OTHER FUNDS					6
6100	Capital Contributions				
6300	Special Items				

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31 Uintah 10 GENERAL FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	600,000

SUMMARY - 10 GENERAL FUND

<u>REVENUES BY SOURCE</u>				
1000 Total Local	11,822,997	8,203,936	-	7,839,421
3000 Total State	21,285,239	32,063,272	-	30,538,391
4000 Total Federal	5,901,697	7,641,771	-	3,893,208
TOTAL REVENUES	39,009,933	47,908,979	-	42,271,020
<u>EXPENDITURES BY OBJECT</u>				
100 Salaries	23,229,350	25,646,871	-	24,549,729
200 Employee Benefits	10,337,853	12,145,130	-	12,062,507
300 Purchased Professional and Technical Services	537,198	997,401	-	777,189
400 Purchased Property Services	353,902	432,858	-	425,431
500 Other Purchased Services	753,938	916,812	-	648,131
600 Supplies	3,516,223	5,792,401	-	4,323,201
700 Property	466,257	784,993	-	407,527
800 Other Objects	(230,661)	1,192,513	-	(32,244)
TOTAL EXPENDITURES	38,964,060	47,908,979	-	43,161,471
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	45,873	-	-	(890,451)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	600,000
NET CHANGE IN FUND BALANCE	45,873	-	-	(290,451)
FUND BALANCE - BEGINNING (From Prior Year)	5,968,089	6,013,962		
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	6,013,962	6,013,962	-	(290,451)

Explanation (5900 and Adjustment to Beginning Fund Balance)

31 Uintah			
21 STUDENT ACTIVITY FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011

REVENUES

1000 REVENUES FROM LOCAL SOURCES			
1310 Tuition from Pupils or Parents			
1320 Tuition from Other LEAs Within the State			
1330 Tuition from Other LEAs Outside the State			
1400 Transportation Fees			
1500 Earnings on Investments			
1740 Student Fees	965,493	396,700	-
1750 School Vending	5,246	3,200	-
1800 Community Services Activities			
1900 Other Revenues From Local Sources	101,680	800,100	-
1940 Textbooks (Sales and Rentals)			
TOTAL REVENUES FROM, LOCAL SOURCES	1,072,419	1,200,000	-
3000 REVENUES FROM STATE SOURCES			
3851 Teacher Materials & Supplies			
3520 School Trust Land			
3405 Social Security and Retirement			
3900 Revenues from Other State Agencies			
TOTAL REVENUES FROM STATE SOURCES	-	-	-
4000 REVENUES FROM FEDERAL SOURCES			
4900 Other Revenues From Federal Sources			
TOTAL REVENUES FROM FEDERAL SOURCES	-	-	-
TOTAL REVENUES, 21 STUDENT ACTIVITY FUND	1,072,419	1,200,000	-

EXPENDITURES

1000 INSTRUCTIONAL			
100 Salaries			
210 Retirement			
220 Social Security			
240 Insurance (Health/Dental/Life)			
200 Other Benefits			
Total Benefits (200)	-	-	-
300 Purchased Professional and Technical Services	112,151	114,200	
400 Purchased Property Services	9,559	1,000	
500 Other Purchased Services	152,379	121,000	
600 Supplies	635,733	782,800	
700 Property	31,044	53,300	
800 Other Objects	126,632	127,700	
810 Dues and Fees			
Total Other Objects (800)	126,632	127,700	-
TOTAL OTHER SERVICES (1000)	1,067,498	1,200,000	-
2000 SUPPORT SERVICES			
100 Salaries			
210 Retirement			
220 Social Security			
240 Insurance (Health/Dental/Life)			
200 Other Benefits			
Total Benefits (200)	-	-	-
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
810 Dues and Fees			
Total Other Objects (800)	-	-	-
TOTAL SUPPORT SERVICES (2000)	-	-	-
3300 COMMUNITY SERVICES			
100 Salaries			

31 Uintah				
21 STUDENT ACTIVITY FUND		ACTUAL	FINAL	ACTUAL
		FY 2010	BUDGET	FY 2011
			FY 2011	
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	-	-	-
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	-	-	-
TOTAL COMMUNITY SERVICES (3300)		-	-	-
TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND		1,067,498	1,200,000	-

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200	Transfers In from Other Funds			
5210	Transfers Out to Other Funds			
5300	Proceeds From Sale of Capital Assets			
5400	Loan Proceeds			
5500	Capital Lease Proceeds			
5900	Other Financing Sources (Uses) (Add Explanation)			
6000 OTHER ITEMS				
6100	Capital Contributions			
6300	Special Items			
6400	Extraordinary Items			
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-

SUMMARY - 21 STUDENT ACTIVITY FUND

REVENUES BY SOURCE				
1000	Total Local	1,072,419	1,200,000	-
3000	Total State	-	-	-
4000	Total Federal	-	-	-
TOTAL REVENUES		1,072,419	1,200,000	-
EXPENDITURES BY OBJECT				
100	Salaries	-	-	-
200	Employee Benefits	-	-	-
300	Purchased Professional and Technical Services	112,151	114,200	-
400	Purchased Property Services	9,559	1,000	-
500	Other Purchased Services	152,379	121,000	-
600	Supplies	635,733	782,800	-
700	Property	31,044	53,300	-
800	Other Objects	126,632	127,700	-
TOTAL EXPENDITURES		1,067,498	1,200,000	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		4,921	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-
NET CHANGE IN FUND BALANCE		4,921	-	-
FUND BALANCE - BEGINNING (From Prior Year)		526,725	531,646	
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING		531,646	531,646	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

31 Uintah			
21 STUDENT ACTIVITY FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011

ORIGINAL BUDGET FY 2012
--

155,095
18,650
947,260
1,121,005
-
-
1,121,005

-
116,600
1,100
164,500
689,405
40,400
109,000
109,000
1,121,005
-
-
-

ORIGINAL
BUDGET
FY 2012
-
-
-
1,121,005

-

1,121,005
-
-
1,121,005
-
-
116,600
1,100
164,500
689,405
40,400
109,000
1,121,005
-
-
-
-

ORIGINAL BUDGET FY 2012

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TOTAL FUND BALANCES	1,552,891		-
TOTAL LIABILITIES AND FUND BALANCES	3,121,767		-

31 Uintah				
23 NON K-12 PROGRAMS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	1,302,728	1,302,913	-	1,762,556
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents	8,668	3,500		3,500
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments	10,964	10,000		10,000
1800 Community Services Activities				
1900 Other Revenues From Local Sources	88,243	1,384,899		985,000
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	1,410,603	2,701,312	-	2,761,056
3000 REVENUES FROM STATE SOURCES				
3115 Preschool-Handicapped	530,317	638,503		580,000
3209 Adult Education	80,264	165,666		139,959
3210 Adult Basic Skills				
3405 Social Security and Retirement				
3900 Revenues from Other State Agencies	22,834	33,503		30,000
TOTAL REVENUES FROM STATE SOURCES	633,415	837,672	-	749,959
4000 REVENUES FROM FEDERAL SOURCES				
4522 Special Ed - Preschool	78,636	78,374		78,905
4580 Adult Education	46,806	10,735		10,735
4900 Other Revenues From Federal Sources	13,446	67,543		
TOTAL REVENUES FROM FEDERAL SOURCES	138,888	156,652	-	89,640
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	2,182,906	3,695,636	-	3,600,655

EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	496,160	530,418		518,927
210 Retirement	75,634	89,597		89,772
220 Social Security	36,324	40,562		40,273
240 Insurance (Health/Dental/Life)	143,861	146,984		136,486
200 Other Benefits	13,077	30,630		30,122
Total Benefits (200)	268,896	307,773	-	296,653
300 Purchased Professional and Technical Services	4,358	5,088		6,000
400 Purchased Property Services	450	1,061		7,000
500 Other Purchased Services	5,682	8,866		8,250
600 Supplies	50,446	195,102		63,565
700 Property	21,946	47,488		16,006
800 Other Objects	19,399	23,927		18,698
810 Dues and Fees				
Total Other Objects (800)	19,399	23,927	-	18,698
TOTAL OTHER SERVICES (3200)	867,337	1,119,723	-	935,099
3300 COMMUNITY SERVICES				
100 Salaries	409,219	494,715		568,562
210 Retirement	47,798	75,013		94,086
220 Social Security	30,769	37,850		43,499
240 Insurance (Health/Dental/Life)	41,418	58,975		53,927
200 Other Benefits	9,769	18,773		20,504
Total Benefits (200)	129,754	190,611	-	212,016
300 Purchased Professional and Technical Services	87,870	117,900		109,181
400 Purchased Property Services	2,719	3,000		9,000
500 Other Purchased Services	34,992	285,400		297,700

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31 Uintah 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
600 Supplies	103,168	1,063,695		1,133,780
700 Property	19,030	408,092		321,317
800 Other Objects	1,430	1,000		2,000
810 Dues and Fees	30	1,500		2,000
Total Other Objects (800)	1,460	2,500	-	4,000
TOTAL COMMUNITY SERVICES (3300)	788,212	2,565,913	-	2,655,556
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	1,655,549	3,685,636	-	3,590,655

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	1,410,603	2,701,312	-	2,761,056
3000 Total State	633,415	837,672	-	749,959
4000 Total Federal	138,888	156,652	-	89,640
TOTAL REVENUES	2,182,906	3,695,636	-	3,600,655
EXPENDITURES BY OBJECT				
100 Salaries	905,379	1,025,133	-	1,087,489
200 Employee Benefits	398,650	498,384	-	508,669
300 Purchased Professional and Technical Services	92,228	122,988	-	115,181
400 Purchased Property Services	3,169	4,061	-	16,000
500 Other Purchased Services	40,674	294,266	-	305,950
600 Supplies	153,614	1,258,797	-	1,197,345
700 Property	40,976	455,580	-	337,323
800 Other Objects	20,859	26,427	-	22,698
TOTAL EXPENDITURES	1,655,549	3,685,636	-	3,590,655
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	527,357	10,000	-	10,000
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	527,357	10,000	-	10,000
FUND BALANCE - BEGINNING (From Prior Year)	1,025,534	1,552,891		
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	1,552,891	1,562,891	-	10,000

Explanation (5900 and Adjustment to Beginning Fund Balance)

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31 Uintah				
31 DEBT SERVICE FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	3,734,476	3,234,088	-	3,180,000
1500 Earnings on Investments	46,248			
1900 Other Revenues From Local Sources	-	2,378,000		2,915,000
TOTAL REVENUES FROM LOCAL SOURCES	3,780,724	5,612,088	-	6,095,000
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation				
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	3,780,724	5,612,088	-	6,095,000

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	1,717,613	3,810,232		4,193,144
840 Redemption of Principal	1,375,000	1,801,856		1,901,856
845 Debt Issuance Costs on Refunding				
890 Miscellaneous Expenditures				
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	3,092,613	5,612,088	0	6,095,000

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	3,780,724	5,612,088	-	6,095,000
3000 Total State	-	-	-	-
TOTAL REVENUES	3,780,724	5,612,088	-	6,095,000
EXPENDITURES BY OBJECT				
800 Other Objects	3,092,613	5,612,088	-	6,095,000
TOTAL EXPENDITURES	3,092,613	5,612,088	-	6,095,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	688,111	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	688,111	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	2,152,293	2,840,404		
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	2,840,404	2,840,404	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

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31 Uintah				
32 CAPITAL PROJECTS FUND				
BALANCE SHEET		Balances at June 30, 2010		Balances at June 30, 2011
8100 ASSETS				
8110	Cash in Banks and On Hand	-		
8120	Investments	24,772,229		
8131	Receivables - Other Local	145,503		
8132	Receivables - Property Taxes	14,441,777		
8133	Receivables - State	-		
8134	Receivables - Federal	-		
8135	Due From Other Funds	1,387,100		
8190	Other Assets	-		
TOTAL ASSETS		40,746,609		-
9500 LIABILITIES				
9505	Negative Cash Balance	-		
9510	Accounts Payable	893,447		
9530	Accrued Liabilities	-		
9540	Accrued Salaries and Withholdings	-		
9550	Due to Other Funds	-		
9561	Deferred Revenues - Other Local	-		
9562	Deferred Revenues - Property Taxes	15,234,916		
9563	Deferred Revenues - State	-		
9564	Deferred Revenues - Federal	-		
9590	Other Liabilities	-		
TOTAL LIABILITIES		16,128,363		-
9800 FUND BALANCES				
9871	Retracted - Capital Outlay	24,618,246		
9881	Committed - Contracts			
9898	Assigned - Other			
9899	Unassigned			
TOTAL FUND BALANCES		24,618,246		-

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TOTAL LIABILITIES AND FUND BALANCES	40,746,609		-	
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31 Uintah				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	12,998,605	12,820,000	0	11,479,073
1500 Earnings on Investments	197,697	110,000		100,000
1900 Other Revenues From Local Sources	217,708	11,945,440		19,760,000
TOTAL REVENUES, LOCAL SOURCES	13,414,010	24,875,440	0	31,339,073
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3650 Capital Outlay Foundation	188,323			
TOTAL REVENUES, STATE SOURCES	188,323	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	13,602,333	24,875,440	0	31,339,073

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31 Uintah 32 CAPITAL PROJECTS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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EXPENDITURES

0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries	250,844	435,393		543,426
210 Retirement	39,433	77,117		100,506
220 Social Security	17,963	33,111		41,976
240 Insurance (Health/Dental/Life)	61,263	113,175		128,825
200 Other Benefits	5,354	18,494		24,287
Total Benefits	124,013	241,897	0	295,594
300 Purchased Professional and Technical Services	38,517	0		
400 Purchased Property Services	8,878	0		
500 Other Purchased Services				
600 Supplies	124,697	3,600		0
700 Property		319,992		684,605
800 Other Objects		0		
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	546,949	1,000,882	0	1,523,625
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
730 Equipment	637,051	262,614		324,930
TOTAL INSTRUCTION (1000)	637,051	262,614	0	324,930
2000 SUPPORTING SERVICES (10% of Basic)				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
730 Equipment	11,745	21,905		25,960
TOTAL SUPPORTING SERVICES (2000)	11,745	21,905	0	25,960
2200 SUPPORTING SERVICES (10% of Basic)				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
730 Equipment		0		64,470
TOTAL EXPENDITURES CENTRAL (2500)	0	0	0	64,470
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
730 Equipment	49,693	153,605		207,921
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	49,693	153,605	0	207,921
2700 STUDENT TRANSPORTATION				
730 Equipment	22,630	93,929		57,500
732 School Buses	895,698	123,749		568,939
Total Property (700)	918,328	217,678	0	626,439
TOTAL STUDENT TRANSPORTATION (2700)	918,328	217,678	0	626,439
2900 OTHER SUPPORT SERVICES (10% of Basic)				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

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31 Uintah				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)				
460 Construction and Remodeling				
710 School Sites				
720 Buildings				
731 Machinery				
733 Furniture and Fixtures				
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)	0	0	0	0
5000 DEBT SERVICES (10% of Basic)				
800 Other Objects				
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	0	0	0	0
TOTAL DEBT SERVICE (5000)	0	0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM	1,616,817	655,802	0	1,249,720
4502 BUILDING ACQUISITION AND CONSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services	950,400	1,932,473		406,884
400 Purchased Property Services	694,581	876,269		696,669
460 Construction and Remodeling				
Total Property (400)	694,581	876,269	0	696,669
500 Other Purchased Services		16,000		
600 Supplies - New Buildings		3,900		225,000
641 Textbooks - New Buildings				
644 Library Books-New Libraries				
Total Supplies (600)	0	3,900	0	225,000
710 Land and Improvements	768,265	82,000		150,000
720 Buildings	11,463,311	27,264,963		19,610,000
731 Machinery				
732 School Buses				
733 Furniture and Fixtures	83,822	377,405		
734 Technology Equipment	43,236			
735 Non-Bus Vehicles				
739 Other Equipment	182,455	139,958		173,871
Total Property (700)	12,541,089	27,864,326	0	19,933,871
800 Other Objects				6,703,304
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	0	0	0	6,703,304
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)	14,186,070	30,692,968	0	27,965,728
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND	16,349,836	32,349,652	0	30,739,073

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31 Uintah				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				(600,000)
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	(600,000)

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	13,414,010	24,875,440	-	31,339,073
3000 Total State	188,323	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	13,602,333	24,875,440	-	31,339,073
EXPENDITURES BY OBJECT				
100 Salaries	250,844	435,393	-	543,426
200 Employee Benefits	124,013	241,897	-	295,594
300 Purchased Professional and Technical Services	988,917	1,932,473	-	406,884
400 Purchased Property Services	703,459	876,269	-	696,669
500 Other Purchased Services	-	16,000	-	-
600 Supplies	124,697	7,500	-	225,000
700 Property	14,157,906	28,840,120	-	21,868,196
800 Other Objects	-	-	-	6,703,304
TOTAL EXPENDITURES	16,349,836	32,349,652	-	30,739,073
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,747,503)	(7,474,212)	-	600,000
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	(600,000)
NET CHANGE IN FUND BALANCE	(2,747,503)	(7,474,212)	-	-
FUND BALANCE - BEGINNING (From Prior Year)	27,365,749	24,618,246		
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	24,618,246	17,144,034	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

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31 Uintah 32 CAPITAL PROJECTS FUND	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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TOTAL REVENUES, STATE SOURCES	0	0	0	0
TOTAL REVENUES, 40 BUILDING RESERVE FUND	0	0	0	0

EXPENDITURES

4000 FACILITIES ACQUISITION AND CONSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	0	0	0	0

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 40 BUILDING RESERVE FUND

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)	-	-		
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

Date of public notice stating the purpose for which expenditures are to be made:

_____ Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

ANNUAL FINANCIAL REPORT

7/13/2011

31 Uintah					
49 or 51 FOOD SERVICE FUND		ACTUAL	FINAL	ACTUAL	ORIGINAL
		FY 2010	BUDGET	FY 2011	BUDGET
			FY 2011		FY 2012
1620	Sales to Adults	5,017	75,000		85,598
1690	Other Revenues From Local Sources	189,477			
1930	Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES		1,098,112	1,396,901	0	1,288,042
3000 REVENUES FROM STATE SOURCES					
3700	Miscellaneous State Revenues				
3770	School Lunch	351,990	295,832		285,099
TOTAL REVENUES, STATE SOURCES		351,990	295,832	0	285,099
4000 REVENUES FROM FEDERAL SOURCES					
4571	Lunch Reimbursement	209,713	95,000		102,563
4572	Lunch Reimbursement (Free and Reduced Meals)	846,107	837,667		897,667
4573	Special Milk Reimbursement				
4574	Breakfast Reimbursement	172,334	150,000		173,381
4575	Child and Adult Care Food Program	16,573	15,000		
4578	NET (Nutritional Education and Training Program)				
4579	Other Child Nutrition Program Revenue	147,860	209,600		247,807
4970	Donated Commodities				
TOTAL REVENUES, FEDERAL SOURCES		1,392,587	1,307,267	0	1,421,418
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND		2,842,689	3,000,000	0	2,994,559

EXPENSES/EXPENDITURES

3100 FOOD SERVICES					
100	Salaries	896,638	916,817		978,928
210	Retirement	103,255	107,194		128,196
220	Social Security	66,026	70,291		75,044
240	Insurance (Health/Dental/Life)	191,756	174,083		170,249
200	Other Benefits	48,844	47,610		72,595
Total Benefits (200)		409,881	399,178	0	446,084
300	Purchased Professional and Technical Services	2,500	5,970		4,000
400	Purchased Property Services	10,118	17,700		14,600
500	Other Purchased Services	9,593	17,200		17,300
600	Non-Food Supplies	87,174	77,000		91,800
630	Food	1,081,220	1,331,901		1,231,394
Total Supplies (600)		1,168,394	1,408,901	0	1,323,194
700	Property	21,350	49,200		44,200
780	Depreciation - Enterprise Funds				
Total Property (700)		21,350	49,200	0	44,200
800	Other Objects	267,879	178,924		159,453
810	Dues and Fees	4,421	6,110		6,800
Total Other Objects (800)		272,300	185,034	0	166,253
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND		2,790,774	3,000,000	0	2,994,559

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers In from Other Funds				
5210	Transfers Out to Other Funds				
5900	Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-

SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE					
1000	Total Local	1,098,112	1,396,901	-	1,288,042
3000	Total State	351,990	295,832	-	285,099
4000	Total Federal	1,392,587	1,307,267	-	1,421,418
49 or 51 Food Service Fund		2,842,689	3,000,000	-	2,994,559
EXPENSES / EXPENDITURES BY OBJECT					

ANNUAL FINANCIAL REPORT

7/13/2011

31 Uintah					
49 or 51 FOOD SERVICE FUND		ACTUAL	FINAL	ACTUAL	ORIGINAL
		FY 2010	BUDGET	FY 2011	BUDGET
			FY 2011		FY 2012
100	Salaries	896,638	916,817	-	978,928
200	Employee Benefits	409,881	399,178	-	446,084
300	Purchased Professional and Technical Services	2,500	5,970	-	4,000
400	Purchased Property Services	10,118	17,700	-	14,600
500	Other Purchased Services	9,593	17,200	-	17,300
600	Supplies	1,168,394	1,408,901	-	1,323,194
700	Property	21,350	49,200	-	44,200
800	Other Objects	272,300	185,034	-	166,253
TOTAL EXPENSES/EXPENDITURES		2,790,774	3,000,000	-	2,994,559
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES		51,915	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE		51,915	-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)		877,723	929,638		
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)					
NET ASSETS / FUND BALANCE - ENDING		929,638	929,638	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)	

ANNUAL FINANCIAL REPORT

7/13/2011

31 Uintah				
OTHER GOVERNMENTAL AND ENTERPRISE FUNDS				
BALANCE SHEET		Balances at June 30, 2010		Balances at June 30, 2011
8100 ASSETS				
8110	Cash in Banks and On Hand	-		
8120	Investments	10,982,634		
8131	Receivables - Other Local	-		
8132	Receivables - Property Taxes	-		
8133	Receivables - State	-		
8134	Receivables - Federal	-		
8135	Due from Other Funds			
8140	Inventories			
8150	Prepaid Expenditures / Expenses	111,974		
8190	Other Current Assets			
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds	7,494,735		
8300	Other Assets - Enterprise Funds	-		
TOTAL ASSETS		18,589,343		-
9500 LIABILITIES				
9505	Negative Cash Balance	-		
9510	Accounts Payable	1,093,055		
9530	Accrued Liabilities	87,130		
9540	Accrued Salaries and Withholdings	-		
9550	Due to Other Funds	1,387,101		
9561	Deferred Revenues - Other Local	1		
9562	Deferred Revenues - Property Taxes	-		
9563	Deferred Revenues - State	-		
9564	Deferred Revenues - Federal	-		
9590	Other Current Liabilities	-		
9600	Long-term Liabilities - Enterprise Funds	15,820,000		
TOTAL LIABILITIES		18,387,286		-
9800 NET ASSETS / FUND BALANCES				
Net Assets of Enterprise Funds:				
9810	Net Assets Invested in Capital Assets, Net of Related Debt	192,009		
9820	Restricted Net Assets			
9830	Unrestricted Net Assets			
Fund Balances of Governmental Funds:				
9861	nonspendable - Endowments			
9869	Nonspendable - Other			
9875	Restricted - Foundation			
9879	Restricted - Other			
9889	Committed - Other			
9898	Assigned - Other	-		
9899	Unassigned	10,048		
TOTAL NET ASSETS / FUND BALANCES		202,057		-
TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES		18,589,343		-

ANNUAL FINANCIAL REPORT

7/13/2011

31 Uintah OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments	30,280			
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources		8,600,000		1,000,000
1910 Rentals	576,479	577,000		
1920 Contributions and Donations From Private Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	606,759	9,177,000	0	1,000,000
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3900 Revenues From Other State Agencies				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, OTHER FUNDS	606,759	9,177,000	0	1,000,000

ANNUAL FINANCIAL REPORT

7/13/2011

31 Uintah OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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EXPENSES/EXPENDITURES

1000 INSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL INSTRUCTION (1000)	0	0	0	0
2000 SUPPORT SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL SUPPORT SERVICES (2000)	0	0	0	0
3000 NONINSTRUCTIONAL SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services	3,248			25,000
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property		8,600,000		
780 Depreciation-Enterprise Funds	170,574	171,000		171,000
Total Property (700)	170,574	8,771,000	0	171,000
800 Other Objects	236,435	406,000		804,000
810 Dues and Fees	10			
Total Other Objects (800)	236,445	406,000	0	804,000
TOTAL NONINSTRUCTIONAL SERVICES (3000)	410,267	9,177,000	0	1,000,000
TOTAL EXPENDITURES, OTHER FUNDS	410,267	9,177,000	0	1,000,000

ANNUAL FINANCIAL REPORT

7/13/2011

31 Uintah OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
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OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - OTHER FUNDS

REVENUES BY SOURCE				
1000 Total Local	606,759	9,177,000	-	1,000,000
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	606,759	9,177,000	-	1,000,000
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	3,248	-	-	25,000
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	170,574	8,771,000	-	171,000
800 Other Objects	236,445	406,000	-	804,000
TOTAL EXPENSES / EXPENDITURES	410,267	9,177,000	-	1,000,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	196,492	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	196,492	-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	5,565	202,057		
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	202,057	202,057	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

7/13/2011

31 Uintah SUMMARY - ALL FUNDS	ACTUAL FY 2010	FINAL BUDGET FY 2011	ACTUAL FY 2011	ORIGINAL BUDGET FY 2012
REVENUES BY SOURCE				
1000 Total Local	33,205,624	53,166,677	-	51,443,597
3000 Total State	22,458,967	33,196,776	-	31,573,449
4000 Total Federal	7,433,172	9,105,690	-	5,404,266
TOTAL REVENUES	63,097,763	95,469,143	-	88,421,312
EXPENDITURES BY OBJECT				
100 Salaries	25,282,211	28,024,214	-	27,159,572
200 Employee Benefits	11,270,397	13,284,589	-	13,312,854
300 Purchased Professional and Technical Services	1,736,242	3,173,032	-	1,444,854
400 Purchased Property Services	1,080,207	1,331,888	-	1,153,800
500 Other Purchased Services	956,584	1,365,278	-	1,135,881
600 Supplies	5,598,661	9,250,399	-	7,758,145
700 Property	14,888,107	38,954,193	-	22,868,646
800 Other Objects	3,518,188	7,549,762	-	13,868,011
TOTAL EXPENDITURES	64,330,597	102,933,355	-	88,701,763
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,232,834)	(7,464,212)	-	(280,451)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	(1,232,834)	(7,464,212)	-	(280,451)
FUND BALANCE - BEGINNING (From Prior Year)	37,921,678	36,688,844	-	-
Adjustments to Beginning Fund Balance	-	-	-	-
FUND BALANCE - ENDING	36,688,844	29,224,632	-	(280,451)

EOF

ANNUAL FINANCIAL REPORT

7/13/2011

31 Uintah

	FY 2010		FY 2011			FY 2012	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED

Detail Schedule of Property Tax

10 GENERAL FUND							
Basic Program (53A-17a-135)		6,247,630					
Voted Leeway (53A-17a-133)							
Board Leeway (53A-17a-134) (Class Size Reduction)							
Board Leeway (53A-17a-151) (Reading Program)		283,388	.000065	288,650			293,569
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)		1,316,662	.000317	1,410,900			1,477,715
Tort Liability (63-30-27)		283,388	.000065	289,650			451,567
10% of Basic (53A-17a-145) Operating		2,402,548		3,971,653			4,167,191
Redemptions - Basic Levy		159,251					
Redemptions - Voted Leeway							
Redemptions - Board Leeway							
Redemptions - Special Transportation		33,562					
Redemptions - Tort Liability		7,224					
Redemptions - Board Levy							
Redemptions - Reading Levy		7,224		1,801			1,801
Redemptions - 10% of Basic							
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		507,246					
Vehicle Fees in Lieu of Tax Board Leeway							
Vehicle Fees in Lieu of Tax - Voted Leeway							
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		106,900		69,000			70,000
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		23,008		16,000			14,000
Vehicle Fees in Lieu of Tax - Reading		23,008		6,953			6,953
Vehicle Fees in Lieu of Tax - 10% of Basic				200,000			200,000
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL GENERAL FUND NO. 10	.000000	11,401,039	.000447	6,254,607	0	.000000	6,682,796

23 NON K-12 PROGRAMS FUND							
Recreation (11-2-7)		1,177,150	.000281	1,247,213			1,704,556
Vehicle Fees in Lieu of Tax (59-2-405)		95,573		50,000			50,000
Tax Sales and Redemptions & Other	xxx	30,005	xxx	5,700		xxx	8,000
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000000	1,302,728	.000281	1,302,913	0	.000000	1,762,556

31 DEBT SERVICE FUND							
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)		3,374,486	.000688	3,034,088			3,000,000
Vehicle Fees in Lieu of Tax (59-2-405)		273,975		200,000			180,000
Tax Sales and Redemptions & Other	xxx	86,015	xxx			xxx	
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.000000	3,734,476	.000688	3,234,088	0	.000000	3,180,000

32 CAPITAL PROJECTS FUND							
Capital Outlay Foundation (53A-21-101 thru 105)		10,262,998	.002449	12,070,000			10,779,073
10% of Basic (53A-17a-145) Capital		1,250,991	.000901	0			
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found		833,254		590,000			500,000
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic		296,631		0			
Tax Sales and Redemptions Cap Foundation	xxx	261,603	xxx	160,000		xxx	200,000
Tax Sales and Redemptions 10% of Basic		93,128					
Judgment Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.000000	12,998,605	.003350	12,820,000	0	.000000	11,479,073

TOTAL OF ALL FUNDS							
TOTALS - ALL FUNDS	.000000	29,436,848	.004766	23,611,608	0	.000000	23,104,425

ANNUAL FINANCIAL REPORT INSTRUCTIONS

GENERAL INSTRUCTIONS:

- a. **Rounding:** Round all amounts to the nearest whole dollar.
- b. **Blank Spaces:** If a cell on the report is not needed, please leave the cell entirely blank. (No space characters please, use the delete key to clear the cell.)
- c. **Actual Revenues and Expenditures Column (FY2011):** The 2010 Actual have been pre-loaded as well as the 2010 budget. The cells are not locked however so you can change them. Please complete the fiscal year 2011 actual and fiscal year 2012 budget columns.
- d. To switch from Budget to Actual or from Actual to Budget reporting, select **Tools, Toggle Budget\Actual** from the menu.
- e. To make an unprotected Draft copy (for District use only), select **Tools, Draft Copy** from the menu while on the desired sheet.

BUDGET

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the BUDGET square on the Cover Page.** If not, toggle to the Budget Report (see item [d] of the General Instructions).
- b. **Final Budget (Current Year):** Report final budget amounts adopted by the Board. Please complete the fiscal year 2011 budget column
- c. **Original Budget (FY2012):** Report projected amounts for the upcoming year.
- d. **Balance Sheet not required to be completed for budget report.**

2. DUE DATE:

School Districts,

- a. **July 15** if the adopted tax rate is equal to or less than the certified rate.
- b. **August 15** if the adopted tax rate is greater than the certified rate.

Charters

- a. **July 15th.**

3. ACCOUNT CODING:

The classifications and definitions used in budgeting for revenues and expenditures in the various funds should be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual. Fiscal year 2005 eliminated function codes 2800 and combines them in function code 2500. Also, local revenue has been expanded, sources and uses of funds have been combined, and additional expenditure codes have been added.

4. UNDISTRIBUTED RESERVE:

Undistributed Reserve is limited to 5% of the current or past General Fund budgeted expenditures under 53A-19-103. (Interpretation per State Auditor's office)

ANNUAL FINANCIAL REPORT INSTRUCTIONS

5. USE OF CAPITAL OUTLAY LEVY PROCEEDS FOR 10% OF BASIC PROGRAM:

Section 53A-17a-145 authorizes school districts to increase their local levy to provide for an amount equal to ten percent of the yield of the basic program. The proceeds are to be used for debt service, the construction or remodeling of school buildings, or the purchase of school sites, buses, equipment, textbooks, and supplies. **Beginning in the 2010-2011 year you will need to break the 10% of Basic tax rate into a general fund amount and a Capital Projects amount and show the amount budgeted in the proper fund. Revenues and expenditures are to be reported in the appropriate fund. (See Tax Worksheet) There should be no transfers for amounts between funds other than those allowed in 2010 HB 295 for Fiscal Years 2011 and 2012.**

6. DISTRIBUTION OF THE BUDGET REPORT:

Please send a completed (paper copy) report to:

* Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Utah State Office of Education
c/o Von Hortin
von.hortin@schools.utah.gov

ANNUAL FINANCIAL REPORT INSTRUCTIONS

ACTUAL

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the ACTUAL square on the Cover Page.** If not, toggle to the Actual Report (see item [d] on the General Instructions).
- b. Submit two separate reports: **(1)** an independently audited financial report consistent with generally accepted accounting principles (51-2-1), and **(2)** an Annual Financial Report (AFR), which reflects the requirements of the USOE (53A-3-404). Corresponding amounts in each report, such as fund revenue, expenditure, and equity amounts should be exactly the same.
- c. After being reviewed and reconciled, AFR data are compiled and published in the **Annual Report of the State Superintendent of Public Instruction**. Detailed financial data are used in the school finance legislative process.

2. SIGNATURES:

The AFR shall be signed by the Business Administrator, indicating that the report is accurate to the best of his/her knowledge. Submit the signed cover page to the State Office of Education as per address found under Distribution of the Annual Financial Report (AFR).

3. DUE DATES (UCA 53A-3-404 & 53A-1a-507):

- a. The AFR is due **October 1**.
- b. School District Audit Report is due **November 30**.

4. ACCOUNT CODING:

The classifications and definitions used in accounting for assets, liabilities, revenues, expenditures, and fund equity of the various funds and programs shall be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual (2003 edition).

5. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

State law (53A-3-303) requires that school districts use uniform budgeting, accounting, and auditing procedures which shall be in accordance with generally accepted accounting principles and auditing standards. Interpretations and statements by the National Council on Governmental Accounting, the Governmental Accounting and Standards Board, and the UASBO Accounting and Reporting Practices Committee provide further guidance.

6. UNDISTRIBUTED RESERVE:

If an undistributed reserve has been established as allowed in section 53A-19-103, the amount designated should be shown on the balance sheet of the Annual Financial Report.

ANNUAL FINANCIAL REPORT INSTRUCTIONS

7. DISTRIBUTION OF THE ANNUAL FINANCIAL REPORT (AFR):

Please email the completed report to:

- * School Finance & Statistics
Von Hortin
von.hortin@schools.utah.gov

Please send the signature page to:

- * School Finance & Statistics
c/o Von Hortin
Utah State Office of Education
250 East 500 South
P. O. Box 144200
Salt Lake City, UT 84114-4200

Please send the completed (paper copy) report to:

- * Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

8. DISTRIBUTION OF THE AUDIT REPORT:

Please send one copy to:

- * School Finance & Statistics
c/o Von Hortin
Utah State Office of Education
250 East 500 South
P.O. Box 144200
Salt Lake City, Utah 84114-4200
- * Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114
- * Bureau of the Census
Attention: Single Audit Clearinghouse
Data Preparation Division
1201 East 10th Street
Jeffersonville, Indiana 47132
(include signed copy of Data Collection Form)